



Sen. David Koehler

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LRB098 04700 HLH 58129 a

1 AMENDMENT TO SENATE BILL 507

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 507 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing  
5 Sections 20-10 and 20-15 as follows:

6 (35 ILCS 200/20-10)

7 Sec. 20-10. Mailing to mortgage lender. When the copy of  
8 the tax bill is mailed by the collector to the owner or person  
9 at or in care of the address of a mortgage lender, the mortgage  
10 lender, within 15 days of receiving the copy, shall furnish and  
11 mail an additional copy of the bill, along with any invoice for  
12 municipal service charges for the disposal of garbage, refuse,  
13 or ashes that is enclosed with the property tax bill, to each  
14 mortgagor of the property at his or her last known address as  
15 shown on the records of the mortgage lender. However, if the  
16 property referred to in the copy is situated in a county which

1 uses the estimated or accelerated billing methods, only an  
2 additional copy of the bill for the final installment of taxes  
3 due with respect to the real property shall be furnished and  
4 mailed by the mortgage lender to the mortgagor. A copy may be  
5 used by the collector in receipting for the tax paid, and a  
6 copy or record shall be retained by the collector.

7 (Source: P.A. 86-957; 87-818; 88-455.)

8 (35 ILCS 200/20-15)

9 Sec. 20-15. Information on bill or separate statement.  
10 There shall be printed on each bill, or on a separate slip  
11 which shall be mailed with the bill:

12 (a) a statement itemizing the rate at which taxes have  
13 been extended for each of the taxing districts in the  
14 county in whose district the property is located, and in  
15 those counties utilizing electronic data processing  
16 equipment the dollar amount of tax due from the person  
17 assessed allocable to each of those taxing districts,  
18 including a separate statement of the dollar amount of tax  
19 due which is allocable to a tax levied under the Illinois  
20 Local Library Act or to any other tax levied by a  
21 municipality or township for public library purposes,

22 (b) a separate statement for each of the taxing  
23 districts of the dollar amount of tax due which is  
24 allocable to a tax levied under the Illinois Pension Code  
25 or to any other tax levied by a municipality or township

1 for public pension or retirement purposes,

2 (c) the total tax rate,

3 (d) the total amount of tax due, and

4 (e) the amount by which the total tax and the tax  
5 allocable to each taxing district differs from the  
6 taxpayer's last prior tax bill.

7 The county treasurer shall ensure that only those taxing  
8 districts in which a parcel of property is located shall be  
9 listed on the bill for that property.

10 In all counties the statement shall also provide:

11 (1) the property index number or other suitable  
12 description,

13 (2) the assessment of the property,

14 (3) the statutory amount of each homestead exemption  
15 applied to the property,

16 (4) the assessed value of the property after  
17 application of all homestead exemptions,

18 (5) the equalization factors imposed by the county and  
19 by the Department, and

20 (6) the equalized assessment resulting from the  
21 application of the equalization factors to the basic  
22 assessment.

23 In all counties which do not classify property for purposes  
24 of taxation, for property on which a single family residence is  
25 situated the statement shall also include a statement to  
26 reflect the fair cash value determined for the property. In all

1 counties which classify property for purposes of taxation in  
2 accordance with Section 4 of Article IX of the Illinois  
3 Constitution, for parcels of residential property in the lowest  
4 assessment classification the statement shall also include a  
5 statement to reflect the fair cash value determined for the  
6 property.

7 In all counties, the statement must include information  
8 that certain taxpayers may be eligible for tax exemptions,  
9 abatements, and other assistance programs and that, for more  
10 information, taxpayers should consult with the office of their  
11 township or county assessor and with the Illinois Department of  
12 Revenue.

13 In all counties, the statement shall include information  
14 that certain taxpayers may be eligible for the Senior Citizens  
15 and Disabled Persons Property Tax Relief Act and that  
16 applications are available from the Illinois Department on  
17 Aging.

18 In counties which use the estimated or accelerated billing  
19 methods, these statements shall only be provided with the final  
20 installment of taxes due. The provisions of this Section create  
21 a mandatory statutory duty. They are not merely directory or  
22 discretionary. The failure or neglect of the collector to mail  
23 the bill, or the failure of the taxpayer to receive the bill,  
24 shall not affect the validity of any tax, or the liability for  
25 the payment of any tax.

26 Notwithstanding any other provision of law, a municipality

1 with a population of more than 100,000 but less than 1,000,000  
2 may enter into an intergovernmental agreement with the county  
3 in which the municipality is situated to provide that the  
4 county collector shall include with the property tax bill for  
5 each parcel of property within the municipality an invoice for  
6 municipal service charges for the disposal of garbage, refuse,  
7 or ashes. The municipality shall provide the invoices to the  
8 county collector not less than 15 days before the tax bill is  
9 mailed to the property owner and may reimburse the county  
10 collector for any necessary expenses associated with mailing  
11 the invoices as provided in the agreement.

12 (Source: P.A. 97-689, eff. 6-14-12; 98-93, eff. 7-16-13.)".